

FY 2003 OMB A-87 COST ALLOCATION PLAN

FOR

THE POLICE DEPARTMENT OF

THE CITY OF HOUSTON, TEXAS

Based on the Actual Expenditures

For the Fiscal Year Ended June 30, 2001

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## **I. INTRODUCTION**

## INTRODUCTION

Prepared by the Department of Finance and Administration, City of Houston, Texas, (the City), the **FY 2003 OMB A-87 Cost Allocation Plan** (the Plan) for indirect services provided by the **Police Department** of the City is based on the actual expenditures for the **fiscal year ended June 30, 2001** (the base year).

## METHODOLOGY

The Plan has been prepared in conformity with Generally Accepted Accounting Principles applied on a consistent basis. A consistent approach has been followed in the treatment of costs as direct or indirect costs; in no case have costs that have been charged as direct costs to programs been included as indirect costs. Expenditure information has been obtained from the City's expenditure reports for the base year. Statistics used to allocate costs are from full base year's or a representative sample period's data.

A double step-down allocation procedure has been used to distribute costs of central services to other Police Department divisions that receive benefits (the user division). The procedure initially requires a sequential ordering of divisions. Division indirect cost

allocations are then made in the order selected to all user divisions. To ensure that the cross-benefit of services among central service divisions is fully accounted for, a second step-down allocation from each central service division is made.

Costs allocated from each Police Department central service, consist of the following:

**First Allocation** - the actual operating expenditures for the division, plus all allocated costs from other central service divisions which have been identified up to this point.

**Second Allocation** - costs from other divisional central services made subsequent to that department's first allocation.

#### **FORMAT**

A Table of Contents (the Table) is included at the beginning of the Plan. The allocation of costs has been accomplished in the same order as shown in the Table. The Table also facilitates the ready identification of the following Summary Data and Detail Data of the Plan:

**Summary Data** - Three summary schedules are provided at the beginning of the Plan.

(1) Allocated Costs By Department (Schedule A) - provides the costs allocated from each central service division to each user division. The central service divisions are listed on the left side of the page and the user divisions detailed in the Plan are listed across the

top with a total listed on the last page of the schedule.

(2) Summary of Allocated Costs (Schedule C) - shows the total expenditures and cost adjustments allocated by central service divisions. The total \$ amount allocated to each user division is also shown.

(3) Summary of Allocation Basis (Schedule E) - provides the basis used to allocate the costs for each function of every central service division.

#### **Detail Data**

Sections on each central service are presented in the following format:

(1) Nature and Extent of Services - a narrative description of the central service and each function that is identified. Also, described are the allocation basis used for each function and any other relevant information on expenditures.

(2) Costs to be Allocated - presents the total costs to be allocated based on the actual expenditures from the financial statements. Allocated additions represent costs allocated to a central service division from other central service divisions.

(3) Costs to be Allocated by Function - Costs for each central service division are listed by function to the extent deemed necessary to ensure the application of allocation basis which most closely correlate with the benefits received by user divisions. Total costs allocated are the same as reflected on the previous schedule. Functions of the central

service division are listed across the top of the page.

(4) Detail Allocation - A detailed schedule of the allocation of each function is provided on all allocated functions except for General Administration. Costs of General Administration are re-allocated to all other divisional functions based on functional costs.

The schedule lists the user divisions allocation of each function of the central service division.

(5) Divisional Cost Allocation Summary - The last schedule in each central service division provides a summary of the costs allocated by function. The user divisions are listed on the left side of the page and the service functions are listed across the top of the page.

## II. FY 2003 HPD OMB A-87 COST ALLOCATION PLAN



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City of Houston, Texas  
FY 2003 OMB A-87 Plan. Police  
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## SUMMARY SCHEDULES

City of Houston, Texas  
FY 2003 OMB A-87 Plan. Police  
Allocated Costs by Department  
Consolidated

Central Svc Departments	POLICE LAW ENF.	POLICE-AVIATION	MUNICIPAL COURTS	PARKS & RECREATI	POLICE AUTO DEAL	Subtotal	Unallocated	Total
INDIRECT COSTS								
CHIEF'S COMMAND	34,361,798	1,161,950			92,995	35,616,743	31,699,470	67,316,213
PROFESSIONAL DEV	14,657,702	654,610			58,503	15,370,815	422,210	15,793,025
TECHNICAL SVCS	54,531,449	265,319			29,123	54,825,891		54,825,891
SUPPORT SVCS	18,509,738	810,923			104,972	19,425,633	962,416	20,388,049
SPECIAL D. - ADM	1,635	79			8	1,722		1,722
POLICE-CITY MARS			7,287,619			7,287,619		7,287,619
POLICE-PARKS DIV				130,820		130,820		130,820
	-----	-----	-----	-----	-----	-----	-----	-----
Total Allocated	\$122,062,322	\$2,892,881	\$7,287,619	\$130,820	\$285,601	\$132,659,243	\$33,084,096	\$165,743,339
	=====	=====	=====	=====	=====	=====	=====	=====

City of Houston, Texas  
 FY 2003 OMB A-87 Plan. Police  
 Summary of Allocated Costs

Departments	Total Expenditures	Cost Adjustments	Total Allocated
INDIRECT COSTS		\$48,897,339	
CHIEF'S COMMAND	26,072,000	(24,000)	
PROFESSIONAL DEV	17,210,000		
TECHNICAL SVCS.....	47,613,000	(7,000)	
SUPPORT SVCS	19,876,000		
SPECIAL D. - ADM	1,000		
POLICE-CITY MARS	5,980,000		
POLICE-PARKS DIV.....	125,000		
POLICE LAW ENF.			122,062,322
POLICE-AVIATION			2,892,881
MUNICIPAL COURTS			7,287,619
PARKS & RECREATI.....			130,820
POLICE AUTO DEAL			285,601
Unallocated			33,084,096
Total	\$116,877,000	\$48,866,339	\$165,743,339
	=====	=====	=====

City of Houston, Texas  
FY 2003 OMB A-87 Plan. Police  
Summary of Allocation Basis

Department	Basis of Allocation
-----	-----
CITYWIDE INDIRECT COSTS	
1.004 INDIRECT COSTS	DIRECT ALLOCATION TO CHIEF'S COMMAND
CHIEF'S COMMAND	
2.004 CHIEF'S C ADMIN	NUMBER OF EMPLOYEES
2.005 BUDGET & FINAN.	OPERATING EXPENDITURES
2.006 LEGAL SERVICES	NUMBER OF BILLABLE HOURS (10 ATTRNS X 1800/YR)
2.007 INSPECTIONS	NUMBER OF AUDITS
2.008 INTERNAL AFFAIR	NUMBER OF INVESTIGATIONS
PROFESSIONAL DEVELOPMENT	
3.004 PSYCH. SVCS	NUMBER OF EMPLOYEES
3.005 RECRUIT	NUMBER OF EMPLOYEES
3.006 PERSONNEL	NUMBER OF EMPLOYEES
3.007 CLASSIF. TRAIN.	NUMBER OF CLASSIFIED EMPLOYEES
3.008 CIVILIAN EMPLOY	NUMBER OF CIVILIAN EMPLOYEES
TECHNICAL SERVICES	
4.004 EMERGENCY COMMU	ALLOCATION TO POLICE LAW ENFORCEMENT
4.005 COMMUNICA.MAINT	NUMBER OF RADIOS MAINTAINED
4.006 JAIL	NUMBER OF BOOKING SERVICES
4.007 RECORDS	ALLOCATION TO POLICE LAW ENFORCEMENT
4.008 INFORMATION SVC	NUMBER OF HOURS EXPENDED
4.009 IDENTIFICATION	ALLOCATION TO POLICE LAW ENFORCEMENT
4.010 CRIME LAB	ALLOCATION TO POLICE LAW ENFORCEMENT
SUPPORT SERVICES	
5.004 FLEET MAINT	NUMBER OF VEHICLES IN POOL
5.005 FACILITY MGMT	OPERATING EXPENDITURES
5.006 FACILITY MAINT	NUMBER OF EMPLOYEES

City of Houston, Texas  
FY 2003 OMB A-87 Plan. Police  
Summary of Allocation Basis

Department  
-----

Basis of Allocation  
-----

5.007 FACILITY SUPPOR  
5.008 PROPERTY & SUPP

NUMBER OF EMPLOYEES  
NUMBER OF EMPLOYEES

SPECIAL D. - ADM

6.004 ADMINISTRATION

NUMBER OF EMPLOYEES

POLICE-CITY MARSHAL

7.004 POLICE SERVICES

DIRECT ALLOCATION TO MUNICIPAL COURTS - JUSTICE

POLICE-PARKS DIVISION

8.004 POLICE SERVICES

DIRECT ALLOCATION TO PARKS & RECREATION DEPARTMENT



## DETAIL SCHEDULES

SCHEDULE 1.001

FY2003 HPD OMB COST ALLOCATION PLAN

CITY OF HOUSTON. POLICE DEPARTMENT

CITYWIDE INDIRECT COSTS

NATURE AND EXTENT OF SERVICES

Citywide indirect costs are allocated in the Police Department Cost Allocation Plan. These costs represent the Police Department's share of the central service costs allocated through the City's OMB A-87 Cost Allocation Plan. All indirect costs are allocated directly to the Chief's Command.

City of Houston, Texas  
FY 2003 OMB A-87 Plan. Police  
CITYWIDE INDIRECT COSTS  
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:				
Departmental cost adjustments:				
CITYWIDE INDIRECT	48,897,339			
Total departmental cost adjustments:	48,897,339			48,897,339
Total to be allocated:	\$48,897,339			\$48,897,339
	=====			=====

City of Houston, Texas  
FY 2003 OMB A-87 Plan. Police  
CITYWIDE INDIRECT COSTS  
Schedule of costs to be  
allocated by function

	Total General & admn	INDIRECT COSTS
Cost adjustments		
-----		
Departmental cost adjustments		
CITYWIDE INDIRECT	\$48,897,339	\$48,897,339
Functional cost	48,897,339	48,897,339
Allocable costs	48,897,339	48,897,339
1st Allocation	48,897,339	48,897,339
-----		-----
Total allocated	\$48,897,339	\$48,897,339
=====		=====

City of Houston, Texas  
FY 2003 OMB A-87 Plan. Police  
CITYWIDE INDIRECT COSTS  
Detail allocation of  
INDIRECT COSTS

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	100	100.000	\$48,897,339		\$48,897,339		\$48,897,339
Subtotal	100	100.000	48,897,339		48,897,339		48,897,339
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$48,897,339		\$48,897,339		\$48,897,339
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: DIRECT ALLOCATION TO CHIEF'S COMMAND

Source: FY 2003 OMB A-87 Cost Allocation Plan

City of Houston, Texas  
FY 2003 OMB A-87 Plan. Police  
CITYWIDE INDIRECT COSTS  
Departmental Cost  
Allocation Summary

	Total	INDIRECT COSTS
CHIEF'S COMMAND	\$48,897,339	\$48,897,339
Direct Billed		
Total	\$48,897,339	\$48,897,339
	=====	=====

SCHEDULE 2.001

FY2003 HPD OMB COST ALLOCATION PLAN

CITY OF HOUSTON. POLICE DEPARTMENT

CHIEF'S COMMAND (ADMINISTRATION)

NATURE AND EXTENT OF SERVICES

The Houston Police Department is responsible for preservation of law and order within the corporate limits of the City. To accomplish this goal the Department is organized into nine service groups: The Chief's Command, Management Services, Professional Development, Technical Services, Special Investigations, Criminal Investigations, Tactical Support, Support Services and Special Divisions. The Chief's Command is responsible for the general administration and support of the Department. The five allocable functions are : Chief's Administration, Budget and Finance, Legal Services, Inspections, and Internal Affairs, and the allocation bases are: number of employees, size of operating expenditures, total number of billable hours, number of operational audits completed, and number of investigations, respectively.

City of Houston, Texas  
FY 2003 OMB A-87 Plan. Police  
CHIEF'S COMMAND  
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$26,072,000			\$26,072,000
Deductions:				
CAPITAL OUTLAY	(24,000)			
Total deductions:	(24,000)			(24,000)
Allocated additions:				
CITYWIDE INDIRECT COSTS	48,897,339		48,897,339	
CHIEF'S COMMAND		4,029,175	4,029,175	
PROFESSIONAL DEVELOPMENT		1,078,794	1,078,794	
TECHNICAL SERVICES		705,854	705,854	
SUPPORT SERVICES		1,350,491	1,350,491	
SPECIAL D. - ADM		142	142	
Total allocated additions:	48,897,339	7,164,456	56,061,795	56,061,795
Total to be allocated:	\$74,945,339 =====	\$7,164,456 =====		\$82,109,795 =====



City of Houston, Texas  
FY 2003 OMB A-87 Plan. Police  
CHIEF'S COMMAND  
Schedule of costs to be  
allocated by function

	Total General & admin	CHIEF'S C ADMIN	BUDGET & FINAN.	LEGAL SERVICES	INSPECTIONS	COMMUNITY OUTRE	MEDIA RELATIONS	INTERNAL AFFAIR	COMMUNITY SVCS
Wages & benefits									
-----									
SALARIES & WAGES	\$16,789,000	\$2,944,000	\$1,307,000	\$1,020,000	\$760,000	\$1,032,000	\$469,000	\$3,914,000	\$5,343,000
FRINGE BENEFITS	4,121,000	646,000	394,000	252,000	173,000	233,000	125,000	841,000	1,457,000
Other expense and cost									
-----									
SUPPLIES	302,000	20,000	188,000	12,000	3,000	47,000	5,000	8,000	19,000
OTHER EXPENSES	4,836,000	64,000	4,538,000	101,000	2,000	72,000	27,000	15,000	17,000
CAPITAL OUTLAY	24,000	24,000							
SERVICES									
Departmental									
Expenditures	26,072,000	24,000	3,674,000	6,427,000	1,385,000	1,384,000	626,000	4,778,000	6,836,000
Cost adjustments									
-----									
Deductions	(24,000)	(24,000)							
Functional cost	26,048,000	3,674,000	6,427,000	1,385,000	938,000	1,384,000	626,000	4,778,000	6,836,000
Additions: 1st									
Others	48,897,339	8,574,291	3,806,589	2,970,712	2,213,472	3,005,662	1,365,945	11,399,380	15,561,288
Allocable costs	74,945,339	12,248,291	10,233,589	4,355,712	3,151,472	4,389,662	1,991,945	16,177,380	22,397,288
Unallocated	(28,778,895)					(4,389,662)	(1,991,945)		(22,397,288)
1st Allocation	46,166,444	12,248,291	10,233,589	4,355,712	3,151,472			16,177,380	
-----									
Additions: 2nd									
Others	7,164,456	1,256,308	557,743	435,270	324,319	440,391	200,139	1,670,241	2,280,045
Allocable costs	7,164,456	1,256,308	557,743	435,270	324,319	440,391	200,139	1,670,241	2,280,045
Unallocated	(2,920,575)					(440,391)	(200,139)		(2,280,045)

City of Houston, Texas  
FY 2003 OMB A-87 Plan. Police  
CHIEF'S COMMAND  
Schedule of costs to be  
allocated by function

	Total General & admn	CHIEF'S C ADMIN	BUDGET & FINAN.	LEGAL SERVICES	INSPECTIONS	COMMUNITY OUTRE	MEDIA RELATIONS	INTERNAL AFFAIR	COMMUNITY SVCS
2nd Allocation	\$4,243,881	\$1,256,308	\$557,743	\$435,270	\$324,319			\$1,670,241	
	-----	-----	-----	-----	-----			-----	
Total allocated	\$50,410,325	\$13,504,599	\$10,791,332	\$4,790,982	\$3,475,791			\$17,847,621	
	=====	=====	=====	=====	=====			=====	

City of Houston, Texas  
FY 2003 OMB A-87 Plan. Police  
CHIEF'S COMMAND  
Detail allocation of  
CHIEF'S C ADMIN

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	461	6.342	\$776,787		\$776,787		\$776,787
PROFESSIONAL DEV	380	5.227	640,301		640,301	70,123	710,424
TECHNICAL SVCS	1,022	14.059	1,722,074		1,722,074	188,594	1,910,668
SUPPORT SVCS	309	4.250	520,666		520,666	57,021	577,687
POLICE-CITY MARS	103	1.416	173,555		173,555	19,007	192,562
POLICE LAW ENF.	4,743	65.249	7,991,972		7,991,972	875,245	8,867,217
POLICE-AVIATION	230	3.164	387,551		387,551	42,443	429,994
POLICE AUTO DEAL	21	0.293	35,385		35,385	3,875	39,260
Subtotal	7,269	100.000	12,248,291		12,248,291	1,256,308	13,504,599
	-----	-----	-----	-----	-----	-----	-----
Total	7,269	100.000	\$12,248,291		\$12,248,291	\$1,256,308	\$13,504,599
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF EMPLOYEES

Source: STAFFING BY DIVISION

City of Houston, Texas  
FY 2003 OMB A-87 Plan. Police  
CHIEF'S COMMAND  
Detail allocation of  
BUDGET & FINAN.

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	26,073	6.236	\$638,218		\$638,218		\$638,218
PROFESSIONAL DEV	17,209	4.116	421,244		421,244	24,485	445,729
TECHNICAL SVCS	47,614	11.388	1,165,501		1,165,501	67,746	1,233,247
SUPPORT SVCS	19,875	4.753	486,502		486,502	28,279	514,781
SPECIAL D. - ADM	1	0.000	24		24	1	25
POLICE-CITY MARS	5,980	1.430	146,379		146,379	8,508	154,887
POLICE-PARKS DIV	125	0.029	3,060		3,060	178	3,238
POLICE LAW ENF.	285,911	68.388	6,998,562		6,998,562	406,800	7,405,362
POLICE-AVIATION	13,682	3.272	334,910		334,910	19,467	354,377
POLICE AUTO DEAL	1,601	0.388	39,189		39,189	2,279	41,468
Subtotal	418,071	100.000	10,233,589		10,233,589	557,743	10,791,332
	-----	-----	-----	-----	-----	-----	-----
Total	418,071	100.000	\$10,233,589		\$10,233,589	\$557,743	\$10,791,332
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: OPERATING EXPENDITURES

Source: EXPENDITURE REPORT

CHIEF'S COMMAND  
Detail allocation of  
LEGAL SERVICES

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	8,247	42.995	\$1,872,768		\$1,872,768		\$1,872,768
PROFESSIONAL DEV	481	2.507	109,228		109,228	19,148	128,376
TECHNICAL SVCS	1,331	6.939	302,250		302,250	52,986	355,236
SUPPORT SVCS	434	2.262	98,555		98,555	17,277	115,832
POLICE LAW ENF.	8,675	45.227	1,969,960		1,969,960	345,342	2,315,302
POLICE-AVIATION	13	0.070	2,951		2,951	517	3,468
Subtotal	19,181	100.000	4,355,712		4,355,712	435,270	4,790,982
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Total	19,181	100.000	\$4,355,712		\$4,355,712	\$435,270	\$4,790,982
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF BILLABLE HOURS (10 ATTRNS X 1800/YR)

Source: DEPARTMENT RECORDS

City of Houston, Texas  
FY 2003 OMB A-87 Plan. Police  
CHIEF'S COMMAND  
Detail allocation of  
INSPECTIONS

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	1	20.000	\$630,294		\$630,294		\$630,294
TECHNICAL SVCS	1	20.000	630,294		630,294	81,080	711,374
SUPPORT SVCS	2	40.000	1,260,589		1,260,589	162,160	1,422,749
POLICE LAW BNF.	1	20.000	630,295		630,295	81,079	711,374
Subtotal	5	100.000	3,151,472		3,151,472	324,319	3,475,791
	-----	-----	-----	-----	-----	-----	-----
Total	5	100.000	\$3,151,472		\$3,151,472	\$324,319	\$3,475,791
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF AUDITS

Source: DEPARTMENT RECORDS

City of Houston, Texas  
FY 2003 OMB A-87 Plan. Police  
CHIEF'S COMMAND  
Detail allocation of  
INTERNAL AFFAIR

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	20	0.686	\$111,108		\$111,108		\$111,108
PROFESSIONAL DEV	45	1.545	249,994		249,994	25,989	275,983
TECHNICAL SVCS	130	4.464	722,204		722,204	75,080	797,284
SUPPORT SVCS	160	5.494	888,867		888,867	92,406	981,273
POLICE-CITY MARS	38	1.304	211,106		211,106	21,946	233,052
POLICE LAW BNF.	2,456	84.340	13,644,109		13,644,109	1,418,434	15,062,543
POLICE-AVIATION	61	2.094	338,881		338,881	35,230	374,111
POLICE AUTO DEAL	2	0.073	11,111		11,111	1,156	12,267
Subtotal	2,912	100.000	16,177,380		16,177,380	1,670,241	17,847,621
	-----	-----	-----	-----	-----	-----	-----
Total	2,912	100.000	\$16,177,380		\$16,177,380	\$1,670,241	\$17,847,621
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF INVESTIGATIONS

Source: DEPARTMENT RECORDS

City of Houston, Texas  
FY 2003 OMB A-87 Plan. Police  
CHIEF'S COMMAND  
Departmental Cost  
Allocation Summary

	Total	CHIEF'S C ADMIN	BUDGET & FINAN.	LEGAL SERVICES	INSPECTIONS	INTERNAL AFFAIR
CHIEF'S COMMAND	\$4,029,175	\$776,787	\$638,218	\$1,872,768	\$630,294	\$111,108
PROFESSIONAL DEV	1,560,512	710,424	445,729	128,376		275,983
TECHNICAL SVCS	5,007,809	1,910,668	1,233,247	355,236	711,374	797,284
SUPPORT SVCS	3,612,322	577,687	514,781	115,832	1,422,749	981,273
SPECIAL D. - ADM	25		25			
POLICE-CITY MARS	580,501	192,562	154,887			233,052
POLICE-PARKS DIV	3,238		3,238			
POLICE LAW ENF.	34,361,798	8,867,217	7,405,362	2,315,302	711,374	15,062,543
POLICE-AVIATION	1,161,950	429,994	354,377	3,468		374,111
POLICE AUTO DEAL	92,995	39,260	41,468			12,267
Direct Billed						
Total	\$50,410,325 =====	\$13,504,599 =====	\$10,791,332 =====	\$4,790,982 =====	\$3,475,791 =====	\$17,847,621 =====



SCHEDULE 3.001

FY2003 HPD OMB COST ALLOCATION PLAN

CITY OF HOUSTON. POLICE DEPARTMENT

PROFESSIONAL DEVELOPMENT COMMAND

NATURE AND EXTENT OF SERVICES

The Professional Development Command is responsible for the hiring and training of classified and civilian personnel. It is also responsible for the personnel activities, such as record keeping, promotional activities, disciplinary actions, drug testing, personnel concerns and wellness. The Command's allocable functions are Psychological Services, Recruiting (classified), Personnel, Training for Classified employees and Civilian employees. The bases for allocation are: number of employees recruited, number of classified employees recruited, number of employees, number of classified employees and number of civilian employees, respectively.

City of Houston, Texas  
FY 2003 ONR A-87 Plan. Police  
PROFESSIONAL DEVELOPMENT  
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$17,210,000			\$17,210,000
Deductions:				
APITAL OUTLAY				
Total deductions:				
Allocated additions:				
CHIEF'S COMMAND	1,420,767	139,745	1,560,512	
PROFESSIONAL DEVELOPMENT		866,545	866,545	
TECHNICAL SERVICES		313,037	313,037	
SUPPORT SERVICES		1,033,910	1,033,910	
SPECIAL D. - ADM		117	117	
Total allocated additions:	1,420,767	2,353,354	3,774,121	3,774,121
Departmental cost adjustments:				
CREDIT DIRECT COSTS				
Total departmental cost adjustments:				
Total to be allocated:	\$18,630,767	\$2,353,354		\$20,984,121
	=====	=====		=====

City of Houston, Texas  
FY 2003 OMB A-87 Plan. Police  
PROFESSIONAL DEVELOPMENT  
Schedule of costs to be  
allocated by function

	Total	General & admin	PSYCH. SVCS	RECRUIT	PERSONNEL	CLASSIF. TRAIN.	CIVILIAN EMPLOY	ADMINISTRATION
<b>Wages &amp; benefits</b>								
-----								
SALARIES & WAGES	\$13,540,000		\$562,000	\$1,893,000	\$2,458,000	\$7,162,000	\$1,188,000	\$277,000
FRINGE BENEFITS	2,994,000		132,000	404,000	568,000	1,524,000	312,000	54,000
<b>Other expense and cost</b>								
-----								
SUPPLIES	314,000		11,000	2,000	10,000	287,000		4,000
OTHER EXPENSES	362,000		10,000	77,000	59,000	206,000		10,000
APITAL OUTLAY								
<b>Departmental</b>								
Expenditures	17,210,000		715,000	2,376,000	3,095,000	9,179,000	1,500,000	345,000
Cost adjustments								
-----								
<b>Departmental cost adjustments</b>								
<b>CREDIT DIRECT COSTS</b>								
Functional cost	17,210,000		715,000	2,376,000	3,095,000	9,179,000	1,500,000	345,000
<b>Additions: 1st</b>								
Others	1,420,767		58,971	198,635	257,921	751,516	124,658	29,066
Allocable costs	18,630,767		773,971	2,574,635	3,352,921	9,930,516	1,624,658	374,066
Unallocated	(374,066)							(374,066)
1st Allocation	18,256,701		773,971	2,574,635	3,352,921	9,930,516	1,624,658	
-----								
<b>Additions: 2nd</b>								
Others	2,353,354		97,680	329,018	427,219	1,244,810	206,483	48,144
Allocable costs	2,353,354		97,680	329,018	427,219	1,244,810	206,483	48,144
Unallocated	(48,144)							(48,144)

City of Houston, Texas  
FY 2003 OMB A-87 Plan. Police  
PROFESSIONAL DEVELOPMENT  
Schedule of costs to be  
allocated by function

	Total	General & admn	PSYCH. SVCS	RECRUIT	PERSONNEL	CLASSIF. TRAIN.	CIVILIAN EMPLOY	ADMINISTRATION
2nd Allocation	\$2,305,210		\$97,680	\$329,018	\$427,219	\$1,244,810	\$206,483	
	-----		-----	-----	-----	-----	-----	
Total allocated	\$20,561,911		\$871,651	\$2,903,653	\$3,780,140	\$11,175,326	\$1,831,141	
	=====		=====	=====	=====	=====	=====	

City of Houston, Texas  
FY 2003 OMB A-87 Plan. Police  
PROFESSIONAL DEVELOPMENT  
Detail allocation of  
PSYCH. SVCS

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	461	6.342	\$49,085		\$49,085		\$49,085
PROFESSIONAL DEV	380	5.227	40,461		40,461		40,461
TECHNICAL SVCS	1,022	14.059	108,818		108,818	15,530	124,348
SUPPORT SVCS	309	4.250	32,901		32,901	4,696	37,597
POLICE-CITY MARS	103	1.416	10,967		10,967	1,565	12,532
POLICE LAW ENF.	4,743	65.249	505,014		505,014	72,075	577,089
POLICE-AVIATION	230	3.164	24,489		24,489	3,495	27,984
POLICE AUTO DEAL	21	0.293	2,236		2,236	319	2,555
Subtotal	7,269	100.000	773,971		773,971	97,680	871,651
	-----	-----	-----	-----	-----	-----	-----
Total	7,269	100.000	\$773,971		\$773,971	\$97,680	\$871,651
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF EMPLOYEES  
  
Source: STAFFING BY DIVISION

City of Houston, Texas  
FY 2003 OMB A-87 Plan. Police  
PROFESSIONAL DEVELOPMENT  
Detail allocation of  
RECRUIT

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	461	6.342	\$163,283		\$163,283		\$163,283
PROFESSIONAL DEV	380	5.227	134,594		134,594		134,594
TECHNICAL SVCS	1,022	14.059	361,986		361,986	52,311	414,297
SUPPORT SVCS	309	4.250	109,446		109,446	15,816	125,262
POLICE-CITY MARS	103	1.416	36,482		36,482	5,272	41,754
POLICE LAW ENF.	4,743	65.249	1,679,941		1,679,941	242,771	1,922,712
POLICE-AVIATION	230	3.164	81,465		81,465	11,773	93,238
POLICE AUTO DEAL	21	0.293	7,438		7,438	1,075	8,513
Subtotal	7,269	100.000	2,574,635		2,574,635	329,018	2,903,653
	-----	-----	-----	-----	-----	-----	-----
Total	7,269	100.000	\$2,574,635		\$2,574,635	\$329,018	\$2,903,653
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF EMPLOYEES

Source: STAFFING BY DIVISION

City of Houston, Texas  
FY 2003 OMB A-87 Plan. Police  
PROFESSIONAL DEVELOPMENT  
Detail allocation of  
PERSONNEL

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	461	6.342	\$212,642		\$212,642		\$212,642
PROFESSIONAL DEV	380	5.227	175,280		175,280		175,280
TECHNICAL SVCS	1,022	14.059	471,411		471,411	67,924	539,335
SUPPORT SVCS	309	4.250	142,530		142,530	20,537	163,067
POLICE-CITY MARS	103	1.416	47,510		47,510	6,846	54,356
POLICE LAW ENF.	4,743	65.249	2,187,771		2,187,771	315,230	2,503,001
POLICE-AVIATION	230	3.164	106,090		106,090	15,286	121,376
POLICE AUTO DEAL	21	0.293	9,687		9,687	1,396	11,083
Subtotal	7,269	100.000	3,352,921		3,352,921	427,219	3,780,140
	-----	-----	-----	-----	-----	-----	-----
Total	7,269	100.000	\$3,352,921		\$3,352,921	\$427,219	\$3,780,140
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF EMPLOYEES  
  
Source: STAFFING BY DIVISION

City of Houston, Texas  
FY 2003 OMB A-87 Plan. Police  
PROFESSIONAL DEVELOPMENT  
Detail allocation of  
CLASSIF. TRAIN.

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	261	4.845	\$481,223		\$481,223		\$481,223
PROFESSIONAL DEV	192	3.564	354,003		354,003		354,003
TECHNICAL SVCS	180	3.341	331,878		331,878	45,422	377,300
SUPPORT SVCS	9	0.167	16,594		16,594	2,271	18,865
POLICE-CITY MARS	83	1.541	153,032		153,032	20,945	173,977
POLICE LAW ENF.	4,481	83.197	8,261,909		8,261,909	1,130,751	9,392,660
POLICE-AVIATION	166	3.082	306,065		306,065	41,889	347,954
POLICE AUTO DEAL	14	0.263	25,812		25,812	3,532	29,344
Subtotal	5,386	100.000	9,930,516		9,930,516	1,244,810	11,175,326
	-----	-----	-----	-----	-----	-----	-----
Total	5,386	100.000	\$9,930,516		\$9,930,516	\$1,244,810	\$11,175,326
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF CLASSIFIED EMPLOYEES

Source: STAFFING BY DIVISION



City of Houston, Texas  
FY 2003 OMB A-87 Plan. Police  
PROFESSIONAL DEVELOPMENT  
Detail allocation of  
CIVILIAN EMPLOY

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	200	10.621	\$172,561		\$172,561		\$172,561
PROFESSIONAL DEV	188	9.984	162,207		162,207		162,207
TECHNICAL SVCS	842	44.715	726,480		726,480	116,293	842,773
SUPPORT SVCS	300	15.932	258,841		258,841	41,435	300,276
POLICE-CITY MARS	20	1.062	17,256		17,256	2,762	20,018
POLICE LAW ENF.	262	13.913	226,054		226,054	36,186	262,240
POLICE-AVIATION	64	3.398	55,219		55,219	8,839	64,058
POLICE AUTO DEAL	7	0.375	6,040		6,040	968	7,008
Subtotal	1,883	100.000	1,624,658		1,624,658	206,483	1,831,141
	-----	-----	-----	-----	-----	-----	-----
Total	1,883	100.000	\$1,624,658		\$1,624,658	\$206,483	\$1,831,141
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF CIVILIAN EMPLOYEES

Source: STAFFING BY DIVISION

City of Houston, Texas  
FY 2003 OMB A-87 Plan. Police  
PROFESSIONAL DEVELOPMENT  
Departmental Cost  
Allocation Summary

	Total	PSYCH. SVCS	RECRUIT	PERSONNEL	CLASSIF. TRAIN.	CIVILIAN EMPLOY
CHIEF'S COMMAND	\$1,078,794	\$49,085	\$163,283	\$212,642	\$481,223	\$172,561
PROFESSIONAL DEV	866,545	40,461	134,594	175,280	354,003	162,207
TECHNICAL SVCS	2,298,053	124,348	414,297	539,335	377,300	842,773
SUPPORT SVCS	645,067	37,597	125,262	163,067	18,865	300,276
POLICE-CITY MARS	302,637	12,532	41,754	54,356	173,977	20,018
POLICE LAW ENF.	14,657,702	577,089	1,922,712	2,503,001	9,392,660	262,240
POLICE-AVIATION	654,610	27,984	93,238	121,376	347,954	64,058
POLICE AUTO DEAL	58,503	2,555	8,513	11,083	29,344	7,008
Direct Billed						
Total	\$20,561,911 =====	\$871,651 =====	\$2,903,653 =====	\$3,780,140 =====	\$11,175,326 =====	\$1,831,141 =====

SCHEDULE 4.001

FY2003 HPD OMB COST ALLOCATION PLAN

CITY OF HOUSTON. POLICE DEPARTMENT

TECHNICAL SERVICES COMMAND

NATURE AND EXTENT OF SERVICES

The Technical Services Command provides specialized support to patrol and investigative activities. The Command's allocable functions are: Emergency Communications, Communications Maintenance, Jail, Information Services, Identification, Records, and Crime Lab. The costs related to Records and Crime Lab are allocated to Law Enforcement. The allocation bases for the remainders are: numbers of dispatches, radios maintained, booking services, hours expended, and requests for services, respectively.

City of Houston, Texas  
 FY 2003 OMB A-87 Plan. Police  
 TECHNICAL SERVICES  
 Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$47,613,000			\$47,613,000
Deductions:				
CAPITAL OUTLAY	(7,000)			
Total deductions:	(7,000)			(7,000)
Allocated additions:				
CHIEF'S COMMAND	4,542,323	465,486	5,007,809	
PROFESSIONAL DEVELOPMENT	2,000,573	297,480	2,298,053	
TECHNICAL SERVICES		4,349,385	4,349,385	
SUPPORT SERVICES		1,624,354	1,624,354	
SPECIAL D. - ADM		315	315	
Total allocated additions:	6,542,896	6,737,020	13,279,916	13,279,916
Departmental cost adjustments:				
CREDIT DIRECT COSTS				
Total departmental cost adjustments:				
Total to be allocated:	\$54,148,896	\$6,737,020		\$60,885,916
	=====	=====		=====

City of Houston, Texas  
FY 2003 OMB A-87 Plan. Police  
TECHNICAL SERVICES  
Schedule of costs to be  
allocated by function

	Total	General & admin	EMERGENCY COMMU	COMMUNICA.MAINT	JAIL	RECORDS	INFORMATION SVC	IDENTIFICATION	CRIME LAB
Wages & benefits									
-----									
SALARIES & WAGES	\$35,015,000	\$344,000	\$9,266,000	\$1,680,000	\$11,922,000	\$2,441,000	\$3,496,000	\$3,744,000	\$2,122,000
FRINGE BENEFITS	8,959,000	71,000	2,718,000	388,000	2,712,000	725,000	900,000	900,000	545,000
Other expense and cost									
-----									
SUPPLIES	1,522,000	3,000	10,000	396,000	97,000	8,000	707,000	29,000	272,000
OTHER EXPENSES	2,110,000	5,000	243,000	180,000	447,000	3,000	1,149,000	21,000	62,000
CAPITAL OUTLAY	7,000	7,000							
Departmental									
Expenditures	47,613,000	430,000	12,237,000	2,644,000	15,178,000	3,177,000	6,252,000	4,694,000	3,001,000
Cost adjustments									
-----									
Deductions	(7,000)	(7,000)							
Departmental cost adjustments									
CREDIT DIRECT COSTS									
Functional cost	47,606,000	423,000	12,237,000	2,644,000	15,178,000	3,177,000	6,252,000	4,694,000	3,001,000
Additions: 1st									
Others	6,542,896	64,280	1,731,443	313,924	2,227,743	456,125	653,262	699,603	396,516
Reallocate admin		(487,280)	126,842	26,860	158,055	32,991	62,704	48,977	30,851
Allocable costs	54,148,896		14,095,285	2,984,784	17,563,798	3,666,116	6,967,966	5,442,580	3,428,367
1st Allocation	54,148,896		14,095,285	2,984,784	17,563,798	3,666,116	6,967,966	5,442,580	3,428,367
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City of Houston, Texas  
FY 2003 OMB A-87 Plan. Police  
TECHNICAL SERVICES  
Schedule of costs to be  
allocated by function

	Total	General & admin	EMERGENCY COMMU	COMMUNICA.MAINT	JAIL	RECORDS	INFORMATION SVC	IDENTIFICATION	CRIME LAB
Additions: 2nd									
Others	\$6,737,020	\$66,187	\$1,782,814	\$323,238	\$2,293,838	\$469,658	\$672,644	\$720,360	\$408,281
Reallocate admin		(66,187)	17,229	3,648	21,468	4,481	8,517	6,653	4,191
Allocable costs	6,737,020		1,800,043	326,886	2,315,306	474,139	681,161	727,013	412,472
2nd Allocation	6,737,020		1,800,043	326,886	2,315,306	474,139	681,161	727,013	412,472
	-----		-----	-----	-----	-----	-----	-----	-----
Total allocated	\$60,885,916		\$15,895,328	\$3,311,670	\$19,879,104	\$4,140,255	\$7,649,127	\$6,169,593	\$3,840,839
	=====		=====	=====	=====	=====	=====	=====	=====

City of Houston, Texas  
FY 2003 OMB A-87 Plan. Police  
TECHNICAL SERVICES  
Detail allocation of  
EMERGENCY COMMU

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
POLICE LAW ENF.	100	100.000	\$14,095,285		\$14,095,285	\$1,800,043	\$15,895,328
Subtotal	100	100.000	14,095,285		14,095,285	1,800,043	15,895,328
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$14,095,285		\$14,095,285	\$1,800,043	\$15,895,328
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: ALLOCATION TO POLICE LAW ENFORCEMENT

City of Houston, Texas  
FY 2003 OMB A-87 Plan. Police  
TECHNICAL SERVICES  
Detail allocation of  
COMMUNICA.MAINT

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	334	2.722	\$81,268		\$81,268		\$81,268
PROFESSIONAL DEV	276	2.249	67,156		67,156		67,156
TECHNICAL SVCS	2,811	22.915	683,967		683,967		683,967
SUPPORT SVCS	292	2.380	71,049		71,049	10,790	81,839
SPECIAL D. - ADM	5	0.040	1,217		1,217	185	1,402
POLICE-CITY MARS	149	1.214	36,254		36,254	5,506	41,760
POLICE LAW ENF.	7,914	64.514	1,925,620		1,925,620	292,446	2,218,066
POLICE-AVIATION	465	3.790	113,143		113,143	17,183	130,326
POLICE AUTO DEAL	21	0.176	5,110		5,110	776	5,886
Subtotal	12,267	100.000	2,984,784		2,984,784	326,886	3,311,670
	-----	-----	-----	-----	-----	-----	-----
Total	12,267	100.000	\$2,984,784		\$2,984,784	\$326,886	\$3,311,670
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF RADIOS MAINTAINED

Source: DEPARTMENT LOG



City of Houston, Texas  
FY 2003 OMB A-87 Plan. Police  
TECHNICAL SERVICES  
Detail allocation of  
JAIL

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
POLICE LAW ENF.	106,624	99.485	\$17,473,500		\$17,473,500	\$2,303,403	\$19,776,903
POLICE-AVIATION	551	0.515	90,298		90,298	11,903	102,201
Subtotal	107,175	100.000	17,563,798		17,563,798	2,315,306	19,879,104
	-----	-----	-----	-----	-----	-----	-----
Total	107,175	100.000	\$17,563,798		\$17,563,798	\$2,315,306	\$19,879,104
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF BOOKING SERVICES

Source: DEPARTMENT RECORDS

City of Houston, Texas  
FY 2003 OMB A-87 Plan. Police  
TECHNICAL SERVICES  
Detail allocation of  
RECORDS

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
POLICE LAW ENF.	100	100.000	\$3,666,116		\$3,666,116	\$474,139	\$4,140,255
Subtotal	100	100.000	3,666,116		3,666,116	474,139	4,140,255
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$3,666,116		\$3,666,116	\$474,139	\$4,140,255
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: ALLOCATION TO POLICE LAW ENFORCEMENT

City of Houston, Texas  
FY 2003 OMB A-87 Plan. Police  
TECHNICAL SERVICES  
Detail allocation of  
INFORMATION SVC

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	6,193	8.963	\$624,586		\$624,586		\$624,586
PROFESSIONAL DEV	2,438	3.528	245,881		245,881		245,881
TECHNICAL SVCS	36,344	52.603	3,665,418		3,665,418		3,665,418
SUPPORT SVCS	4,148	6.003	418,340		418,340	117,166	535,506
POLICE-CITY MARS	222	0.321	22,389		22,389	6,271	28,660
POLICE-PARKS DIV	20	0.028	2,017		2,017	565	2,582
POLICE LAW ENF.	19,291	27.921	1,945,564		1,945,564	544,901	2,490,465
POLICE-AVIATION	254	0.367	25,617		25,617	7,175	32,792
POLICE AUTO DEAL	180	0.266	18,154		18,154	5,083	23,237
Subtotal	69,090	100.000	6,967,966		6,967,966	681,161	7,649,127
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Total	69,090	100.000	\$6,967,966		\$6,967,966	\$681,161	\$7,649,127
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF HOURS EXPENDED

Source: DEPARTMENT RECORDS

## TECHNICAL SERVICES

## Detail allocation of

## IDENTIFICATION

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
POLICE LAW ENF.	100	100.000	\$5,442,580		\$5,442,580	\$727,013	\$6,169,593
Subtotal	100	100.000	5,442,580		5,442,580	727,013	6,169,593
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$5,442,580		\$5,442,580	\$727,013	\$6,169,593
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: ALLOCATION TO POLICE LAW ENFORCEMENT

City of Houston, Texas  
FY 2003 OMB A-87 Plan. Police  
TECHNICAL SERVICES  
Detail allocation of  
CRIME LAB

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
POLICE LAW ENF.	100	100.000	\$3,428,367		\$3,428,367	\$412,472	\$3,840,839
Subtotal	100	100.000	3,428,367		3,428,367	412,472	3,840,839
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$3,428,367		\$3,428,367	\$412,472	\$3,840,839
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: ALLOCATION TO POLICE LAW ENFORCEMENT

City of Houston, Texas  
 FY 2003 OMB A-87 Plan. Police  
 TECHNICAL SERVICES  
 Departmental Cost  
 Allocation Summary

	Total	EMERGENCY COMMU	COMMUNICA. MAINT	JAIL	RECORDS	INFORMATION SVC	IDENTIFICATION	CRIME LAB
CHIEF'S COMMAND	\$705,854		\$81,268			\$624,586		
PROFESSIONAL DEV	313,037		67,156			245,881		
TECHNICAL SVCS	4,349,385		683,967			3,665,418		
SUPPORT SVCS	617,345		81,839			535,506		
SPECIAL D. - ADM	1,402		1,402					
POLICE-CITY MARS	70,420		41,760			28,660		
POLICE-PARKS DIV	2,582					2,582		
POLICE LAW ENF.	54,531,449	15,895,328	2,218,066	19,776,903	4,140,255	2,490,465	6,169,593	3,840,839
POLICE-AVIATION	265,319		130,326	102,201		32,792		
POLICE AUTO DEAL	29,123		5,886			23,237		
Direct Billed								
Total	\$60,885,916	\$15,895,328	\$3,311,670	\$19,879,104	\$4,140,255	\$7,649,127	\$6,169,593	\$3,840,839
	=====	=====	=====	=====	=====	=====	=====	=====

SCHEDULE 5.001

FY2003 HPD OMB COST ALLOCATION PLAN

CITY OF HOUSTON. POLICE DEPARTMENT

SUPPORT SERVICES COMMAND

NATURE AND EXTENT OF SERVICES

The Support Services Command is responsible for developing long-range strategies; coordination of confiscated property; issuing supplies to department personnel and preserving property, plant and equipment. The allocable functions are: Fleet Maintenance, Capital Resources, Facilities Maintenance, Facilities Support and Property and Supply. The allocation bases are: number of vehicles in pool, size of operating expenditures, number of employees, number of employees and number of employees, respectively.

City of Houston, Texas  
FY 2003 OMB A-87 Plan. Police  
SUPPORT SERVICES  
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$19,876,000			\$19,876,000
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
CHIEF'S COMMAND	3,255,179	357,143	3,612,322	
PROFESSIONAL DEVELOPMENT	560,312	84,755	645,067	
TECHNICAL SERVICES	489,389	127,956	617,345	
SUPPORT SERVICES		589,732	589,732	
SPECIAL D. - ADM		95	95	
Total allocated additions:	4,304,880	1,159,681	5,464,561	5,464,561
Departmental cost adjustments:				
CREDIT DIRECT COSTS				
Total departmental cost adjustments:				
Total to be allocated:	\$24,180,880	\$1,159,681		\$25,340,561
	=====	=====		=====



City of Houston, Texas  
FY 2003 OMB A-87 Plan. Police  
SUPPORT SERVICES  
Schedule of costs to be  
allocated by function

	Total	General & admin	FLEET MAINT	FACILITY MGMT	FACILITY MAINT	FACILITY SUPPOR	ADMINISTRATION	PROPERTY & SUPP
Wages & benefits								
-----								
SALARIES & WAGES	\$6,600,500		\$4,691,000	\$500	\$13,000	\$43,000	\$445,000	\$1,408,000
FRINGE BENEFITS	2,107,500		1,514,000	500	58,000	13,000	104,000	418,000
Other expense and cost								
-----								
SUPPLIES	8,266,000		6,296,000		55,000	3,000		1,912,000
OTHER EXPENSES	2,902,000		7,000		162,000	2,688,000	45,000	
CAPITAL OUTLAY								
Departmental								
Expenditures	19,876,000		12,508,000	1,000	288,000	2,747,000	594,000	3,738,000
Cost adjustments								
-----								
Departmental cost adjustments								
CREDIT DIRECT COSTS								
Functional cost	19,876,000		12,508,000	1,000	288,000	2,747,000	594,000	3,738,000
Additions: 1st								
Others	4,304,880		3,059,494	326	8,479	28,045	290,231	918,305
Allocable costs	24,180,880		15,567,494	1,326	296,479	2,775,045	884,231	4,656,305
Unallocated	(884,231)						(884,231)	
1st Allocation	23,296,649		15,567,494	1,326	296,479	2,775,045		4,656,305
-----			-----	-----	-----	-----		-----
Additions: 2nd								
Others	1,159,681		824,190	88	2,284	7,555	78,185	247,379
Allocable costs	1,159,681		824,190	88	2,284	7,555	78,185	247,379
Unallocated	(78,185)						(78,185)	

City of Houston, Texas  
FY 2003 OMB A-87 Plan. Police  
SUPPORT SERVICES  
Schedule of costs to be  
allocated by function

Detail page 41  
Schedule 5.003  
FISCAL 2001  
(continued)

	Total	General & admin	FLEET MAINT	FACILITY MGMT	FACILITY MAINT	FACILITY SUPPOR	ADMINISTRATION	PROPERTY & SUPP
2nd Allocation	\$1,081,496		\$824,190	\$88	\$2,284	\$7,555		\$247,379
	-----		-----	-----	-----	-----		-----
Total allocated	\$24,378,145		\$16,391,684	\$1,414	\$298,763	\$2,782,600		\$4,903,684
	=====		=====	=====	=====	=====		=====

City of Houston, Texas  
FY 2003 OMB A-87 Plan. Police  
SUPPORT SERVICES  
Detail allocation of  
FLEET MAINT

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	168	5.526	\$860,309		\$860,309		\$860,309
PROFESSIONAL DEV	123	4.046	629,869		629,869		629,869
TECHNICAL SVCS	105	3.453	537,693		537,693		537,693
SUPPORT SVCS	51	1.677	261,165		261,165		261,165
POLICE-CITY MARS	44	1.447	225,319		225,319	13,985	239,304
POLICE LAW ENF.	2,432	80.000	12,453,995		12,453,995	773,016	13,227,011
POLICE-AVIATION	102	3.355	522,330		522,330	32,421	554,751
POLICE AUTO DEAL	15	0.496	76,814		76,814	4,768	81,582
Subtotal	3,040	100.000	15,567,494		15,567,494	824,190	16,391,684
	-----	-----	-----	-----	-----	-----	-----
Total	3,040	100.000	\$15,567,494		\$15,567,494	\$824,190	\$16,391,684
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF VEHICLES IN POOL

Source: FLEET VEHICLE INVENTORY - DEPARTMENT REPORT

City of Houston, Texas  
FY 2003 OMB A-87 Plan. Police  
SUPPORT SERVICES  
Detail allocation of  
FACILITY MGMT

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	26,073	6.236	\$83		\$83		\$83
PROFESSIONAL DEV	17,209	4.116	55		55		55
TECHNICAL SVCS	47,614	11.388	151		151		151
SUPPORT SVCS	19,875	4.753	63		63		63
SPECIAL D. - ADM	1	0.000					
POLICE-CITY MARS	5,980	1.430	19		19	2	21
POLICE-PARKS DIV	125	0.029					
POLICE LAW ENF.	285,911	68.388	907		907	82	989
POLICE-AVIATION	13,682	3.272	43		43	4	47
POLICE AUTO DEAL	1,601	0.388	5		5		5
Subtotal	418,071	100.000	1,326		1,326	88	1,414
	-----	-----	-----	-----	-----	-----	-----
Total	418,071	100.000	\$1,326		\$1,326	\$88	\$1,414
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: OPERATING EXPENDITURES

Source: EXPENDITURE REPORT

City of Houston, Texas  
FY 2003 OMB A-87 Plan. Police  
SUPPORT SERVICES  
Detail allocation of  
FACILITY MAINT

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	461	6.342	\$18,803		\$18,803		\$18,803
PROFESSIONAL DEV	380	5.227	15,499		15,499		15,499
TECHNICAL SVCS	1,022	14.059	41,684		41,684		41,684
SUPPORT SVCS	309	4.250	12,603		12,603		12,603
POLICE-CITY MARS	103	1.416	4,201		4,201	46	4,247
POLICE LAW ENF.	4,743	65.249	193,452		193,452	2,125	195,577
POLICE-AVIATION	230	3.164	9,381		9,381	103	9,484
POLICE AUTO DEAL	21	0.293	856		856	10	866
Subtotal	7,269	100.000	296,479		296,479	2,284	298,763
	-----	-----	-----	-----	-----	-----	-----
Total	7,269	100.000	\$296,479		\$296,479	\$2,284	\$298,763
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF EMPLOYEES

Source: STAFFING BY DIVISION

City of Houston, Texas  
FY 2003 OMB A-87 Plan. Police  
SUPPORT SERVICES  
Detail allocation of  
FACILITY SUPPORT

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	461	6.342	\$175,993		\$175,993		\$175,993
PROFESSIONAL DEV	380	5.227	145,070		145,070		145,070
TECHNICAL SVCS	1,022	14.059	390,163		390,163		390,163
SUPPORT SVCS	309	4.250	117,965		117,965		117,965
POLICE-CITY MARS	103	1.416	39,322		39,322	153	39,475
POLICE LAW ENF.	4,743	65.249	1,810,708		1,810,708	7,030	1,817,738
POLICE-AVIATION	230	3.164	87,806		87,806	341	88,147
POLICE AUTO DEAL	21	0.293	8,018		8,018	31	8,049
Subtotal	7,269	100.000	2,775,045		2,775,045	7,555	2,782,600
	-----	-----	-----	-----	-----	-----	-----
Total	7,269	100.000	\$2,775,045		\$2,775,045	\$7,555	\$2,782,600
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF EMPLOYEES

Source: STAFFING BY DIVISION

City of Houston, Texas  
FY 2003 OMB A-87 Plan. Police  
SUPPORT SERVICES  
Detail allocation of  
PROPERTY & SUPP

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	461	6.342	\$295,303		\$295,303		\$295,303
PROFESSIONAL DEV	380	5.227	243,417		243,417		243,417
TECHNICAL SVCS	1,022	14.059	654,663		654,663		654,663
SUPPORT SVCS	309	4.250	197,936		197,936		197,936
POLICE-CITY MARS	103	1.416	65,979		65,979	4,999	70,978
POLICE LAW ENF.	4,743	65.249	3,038,225		3,038,225	230,198	3,268,423
POLICE-AVIATION	230	3.164	147,331		147,331	11,163	158,494
POLICE AUTO DEAL	21	0.293	13,451		13,451	1,019	14,470
Subtotal	7,269	100.000	4,656,305		4,656,305	247,379	4,903,684
	-----	-----	-----	-----	-----	-----	-----
Total	7,269	100.000	\$4,656,305		\$4,656,305	\$247,379	\$4,903,684
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF EMPLOYEES

Source: STAFFING BY DIVISION

City of Houston, Texas  
FY 2003 OMB A-87 Plan. Police  
SUPPORT SERVICES  
Departmental Cost  
Allocation Summary

	Total	FLEET MAINT	FACILITY MGMT	FACILITY MAINT	FACILITY SUPPOR	PROPERTY & SUPP
CHIEF'S COMMAND	\$1,350,491	\$860,309	\$83	\$18,803	\$175,993	\$295,303
PROFESSIONAL DEV	1,033,910	629,869	55	15,499	145,070	243,417
TECHNICAL SVCS	1,624,354	537,693	151	41,684	390,163	654,663
SUPPORT SVCS	589,732	261,165	63	12,603	117,965	197,936
POLICE-CITY MARS	354,025	239,304	21	4,247	39,475	70,978
POLICE LAW ENF.	18,509,738	13,227,011	989	195,577	1,817,738	3,268,423
POLICE-AVIATION	810,923	554,751	47	9,484	88,147	158,494
POLICE AUTO DEAL	104,972	81,582	5	866	8,049	14,470
Direct Billed						
Total	\$24,378,145 =====	\$16,391,684 =====	\$1,414 =====	\$298,763 =====	\$2,782,600 =====	\$4,903,684 =====



SCHEDULE 6.001

FY2003 HPD OMB COST ALLOCATION PLAN

CITY OF HOUSTON. POLICE DEPARTMENT

SPECIAL DIVISIONS - ADMINISTRATION

NATURE AND EXTENT OF SERVICES

The Police Department renders police services to City Marshal, Parks and Recreation, and Aviation through its Special Divisions which is comprised of these three components and the administration. The allocation basis for the administrative cost of this division is the number of employees.

City of Houston, Texas  
FY 2003 OMB A-87 Plan. Police  
SPECIAL D. - ADM  
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$1,000			\$1,000
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
CHIEF'S COMMAND	24	1	25	
TECHNICAL SERVICES	1,217	185	1,402	
Total allocated additions:	1,241	186	1,427	1,427
Total to be allocated:	\$2,241	\$186		\$2,427
	=====	=====		=====

City of Houston, Texas  
FY 2003 OMB A-87 Plan. Police  
SPECIAL D. - ADM  
Schedule of costs to be  
allocated by function

Total General & admn ADMINISTRATION

Wages & benefits

-----  
FRINGE BENEFITS                      \$1,000                      \$1,000

Other expense and cost

-----  
SUPPLIES

OTHER CHARGES

CAPITAL OUTLAY

Departmental

Expenditures                      1,000                      1,000  
Functional cost                      1,000                      1,000

Additions: 1st

Others                      1,241                      1,241  
Reallocate admin                      (1,241)                      1,241  
Allocable costs                      2,241                      2,241  
1st Allocation                      2,241                      2,241  
-----

Additions: 2nd

Others                      186                      186  
Reallocate admin                      (186)                      186  
Allocable costs                      186                      186  
2nd Allocation                      186                      186  
-----

Total allocated                      \$2,427                      \$2,427  
=====

City of Houston, Texas  
FY 2003 OMB A-87 Plan. Police  
SPECIAL D. - ADM  
Detail allocation of  
ADMINISTRATION

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	461	6.342	\$142		\$142		\$142
PROFESSIONAL DEV	380	5.227	117		117		117
TECHNICAL SVCS	1,022	14.059	315		315		315
SUPPORT SVCS	309	4.250	95		95		95
POLICE-CITY MARS	103	1.416	32		32	4	36
POLICE LAW ENF.	4,743	65.249	1,462		1,462	173	1,635
POLICE-AVIATION	230	3.164	71		71	8	79
POLICE AUTO DEAL	21	0.293	7		7	1	8
Subtotal	7,269	100.000	2,241		2,241	186	2,427
	-----	-----	-----	-----	-----	-----	-----
Total	7,269	100.000	\$2,241		\$2,241	\$186	\$2,427
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF EMPLOYEES

Source: STAFFING BY DIVISION

City of Houston, Texas  
FY 2003 OMB A-87 Plan. Police  
SPECIAL D. - ADM  
Departmental Cost  
Allocation Summary

Total ADMINISTRATION		
CHIEF'S COMMAND	\$142	\$142
PROFESSIONAL DEV	117	117
TECHNICAL SVCS	315	315
SUPPORT SVCS	95	95
POLICE-CITY MARS	36	36
POLICE LAW ENF.	1,635	1,635
POLICE-AVIATION	79	79
POLICE AUTO DEAL	8	8
Direct Billed		
Total	\$2,427	\$2,427
	=====	=====

SCHEDULE 7.001

FY2003 HPD OMB COST ALLOCATION PLAN

CITY OF HOUSTON. POLICE DEPARTMENT

POLICE - CITY MARSHAL

NATURE AND EXTENT OF SERVICES

City Marshal is one of the four components of the Special Divisions. This entity receives services from the Special Divisions' Administration. The cost of this entity along with the allocated cost from the Special Divisions is directly allocated to Municipal Courts - Justice.

City of Houston Texas  
FY 2003 OMB A-87 Plan. Police  
POLICE-CITY MARSHAL  
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$5,980,000			\$5,980,000
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
CHIEF'S COMMAND	531,040	49,461	580,501	
PROFESSIONAL DEVELOPMENT	265,247	37,390	302,637	
TECHNICAL SERVICES	58,643	11,777	70,420	
SUPPORT SERVICES	334,840	19,185	354,025	
SPECIAL D. - ADM	32	4	36	
Total allocated additions:	1,189,802	117,817	1,307,619	1,307,619
Total to be allocated:	\$7,169,802	\$117,817		\$7,287,619
	=====	=====		=====

City of Houston, Texas  
FY 2003 OMB A-87 Plan. Police  
POLICE-CITY MARSHAL  
Schedule of costs to be  
allocated by function

	Total General & admin	POLICE SERVICES
Wages & benefits		
-----		
SALARIES & WAGES	\$4,480,000	\$4,480,000
FRINGE BENEFITS	1,259,000	1,259,000
Other expense and cost		
-----		
SUPPLIES	4,000	4,000
OTHER CHARGES	237,000	237,000
CAPITAL OUTLAY		
SERVICES		
Departmental		
Expenditures	5,980,000	5,980,000
Functional cost	5,980,000	5,980,000
Additions: 1st		
Others	1,189,802	1,189,802
Reallocate admin		(1,189,802)
Allocable costs	7,169,802	7,169,802
1st Allocation	7,169,802	7,169,802
	-----	-----
Additions: 2nd		
Others	117,817	117,817
Reallocate admin		(117,817)
Allocable costs	117,817	117,817
2nd Allocation	117,817	117,817
	-----	-----



City of Houston, Texas  
FY 2003 OMB A-87 Plan. Police  
POLICE-CITY MARSHAL  
Schedule of costs to be  
allocated by function

Detail page 56  
Schedule 7.003  
FISCAL 2001  
(continued)

Total General & admin

POLICE  
SERVICES

Total allocated

\$7,287,619

=====

\$7,287,619

=====

City of Houston, Texas  
FY 2003 OMB A-87 Plan. Police  
POLICE-CITY MARSHAL  
Detail allocation of  
POLICE SERVICES

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
MUNICIPAL COURTS	100	100.000	\$7,169,802		\$7,169,802	\$117,817	\$7,287,619
Subtotal	100	100.000	7,169,802		7,169,802	117,817	7,287,619
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$7,169,802		\$7,169,802	\$117,817	\$7,287,619
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: DIRECT ALLOCATION TO MUNICIPAL COURTS - JUSTICE

City of Houston, Texas  
FY 2003 OMB A-87 Plan. Police  
POLICE-CITY MARSHAL  
Departmental Cost  
Allocation Summary

	Total	POLICE SERVICES
MUNICIPAL COURTS	\$7,287,619	\$7,287,619
Direct Billed		
Total	\$7,287,619 =====	\$7,287,619 =====

SCHEDULE 8.001

FY2003 HPD OMB COST ALLOCATION PLAN

CITY OF HOUSTON. POLICE DEPARTMENT

POLICE - PARKS DIVISION

NATURE AND EXTENT OF SERVICES

Parks Division is one of the four components of the Special Divisions. This division receives services from the Special Divisions' Administration. The allocated cost along with the cost of this division is directly allocated to Parks and Recreation Department.

City of Houston, Texas  
FY 2003 OMB A-87 Plan. Police  
POLICE-PARKS DIVISION  
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$125,000			\$125,000
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
CHIEF'S COMMAND	3,060	178	3,238	
TECHNICAL SERVICES	2,017	565	2,582	
Total allocated additions:	5,077	743	5,820	5,820
Total to be allocated:	\$130,077	\$743		\$130,820
	=====	=====		=====

City of Houston, Texas  
FY 2003 OMB A-87 Plan. Police  
POLICE-PARKS DIVISION  
Schedule of costs to be  
allocated by function

	Total General & admin	POLICE SERVICES
Wages & benefits -----		
FRINGE BENEFITS	\$125,000	\$125,000
Other expense and cost -----		
SUPPLIES		
OTHER CHARGES		
CAPITAL OUTLAY		
Departmental		
Expenditures	125,000	125,000
Functional cost	125,000	125,000
Additions: 1st		
Others	5,077	5,077
Reallocate admin	(5,077)	5,077
Allocable costs	130,077	130,077
1st Allocation	130,077	130,077
-----		-----
Additions: 2nd		
Others	743	743
Reallocate admin	(743)	743
Allocable costs	743	743
2nd Allocation	743	743
-----		-----
Total allocated	\$130,820	\$130,820
=====		=====

City of Houston, Texas  
FY 2003 OMB A-87 Plan. Police  
POLICE-PARKS DIVISION  
Detail allocation of  
POLICE SERVICES

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
PARKS & RECREATI	100	100.000	\$130,077		\$130,077	\$743	\$130,820
Subtotal	100	100.000	130,077		130,077	743	130,820
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$130,077		\$130,077	\$743	\$130,820
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: DIRECT ALLOCATION TO PARKS & RECREATION DEPARTMENT

City of Houston, Texas  
FY 2003 OMB A-87 Plan. Police  
POLICE-PARKS DIVISION  
Departmental Cost  
Allocation Summary

	Total	POLICE SERVICES
PARKS & RECREATI	\$130,820	\$130,820
Direct Billed		
Total	\$130,820	\$130,820
	=====	=====